

REAL PROPERTY TAX COMMITTEE  
March 29, 2021 4:00 p.m.

AGENDA

Chair: Eric Connolly

Members:

Ed Kinowski  
Jack Lawler  
Bill Peck  
Dan Pemrick  
Mike Smith - VC  
Mo Wright

- I. Welcome and Attendance
- II. Approval of the minutes of the February 26, 2021 meeting
- III. Authorizing a correction to the tax bill for 248.-1-100 in the Town of Ballston – Anna Stanko, Real Property Tax
- IV. Authorizing the cancellation of delinquent, current and prospective taxes on tax parcels 266.8-1-41; 266.8-1-98.1 & 266.8-2-98 in the Town of Halfmoon – Anna Stanko, Real Property Tax
- V. Approval of Tender Offers – Andrew Jarosh, Treasurer
- VI. Other Business
- VII. Adjournment

Due to public health and safety concerns related to COVID-19, there is limited capacity in the Boardrooms. The public will have an opportunity to hear the meeting live via an audio signal using this call-in number and access code:

Dial: 1-978-990-5145

Access Code: 1840389



# SARATOGA COUNTY

## AGENDA ITEM REQUEST FORM

**TO:** Steve Bulger, County Administrator  
Hugh Burke, Interim County Attorney  
Pam Wright, Clerk of the Board

**CC:** Jason Kemper, Planning Director  
Therese Connolly, Deputy Clerk of the Board  
Matt Rose, Management Analyst

**FROM:** Anna Stanko Real Property Tax Service

**DATE:** 3/19/2021

**RE:**

**COMMITTEE:** Real Property Tax

1. Is a Resolution Required:  YES or  NO  
(If YES, please complete #2- #10) (If NO, skip to #10 and provide reason for bringing the item)
2. Is a Budget Amendment needed:  
(If yes, budget lines and impact must be provided)  
no
3. Are there Amendments to the Compensation Schedule:  
(If yes, provide details)  
no
4. Specific details on what the resolution will authorize:  
Resolution will authorize a correction to the tax bill for tax parcel 248.-1-100 in the Town of Ballston. The parcel was assessed with an improvement that was not in existence as of 3/1/2020. Taxable assessed value reduced from \$280,000 to \$103,000. New tax bill needs to be generated.
5. ~~Does this item require hiring a Vendors/Contractors:~~
  - a. ~~Were bids/proposals solicited:~~
  - b. ~~Is the vendor/contractor a sole source:~~
  - c. ~~Commencement date of contract term:~~
  - d. ~~Termination of contract date:~~
  - e. ~~Contract renewal and term:~~
  - f. ~~Contact information:~~
  - g. ~~Is the vendor/contractor an LLS, PLLC or partnership:~~
  - h. ~~State of vendor/contractor organization:~~
  - i. ~~Is this a renewal agreement:  YES or  NO~~
  - j. ~~Vendor/Contractor comment/remarks:~~



# SARATOGA COUNTY

## AGENDA ITEM REQUEST FORM

6. ~~Is this an annual housekeeping resolution: NO~~  
(If yes, attach the last approved resolution)
- ~~What were the terms of the prior resolution~~
  - ~~Are the terms changing:~~
  - ~~What is the reason for the change in terms:~~
7. ~~Is a new position being created: NO~~
- ~~Effective date~~
  - ~~Salary and grade~~
8. ~~Is a new employee being hired:~~
- ~~Effective date of employment~~
  - ~~Salary and grade~~
  - ~~Appointed position:~~
  - ~~Term:~~
9. ~~Is a grant being accepted:~~
- ~~Source of grant funding:~~
  - ~~Amount of grant:~~
  - ~~Purpose grant will be used for:~~
  - ~~Equipment and/or services being purchased with the grant:~~
  - ~~Time period grant covers:~~
10. Remarks/Reasoning (Supporting documentation must be attached to this form):  
see attached documentation

Director's Report  
Application for Correction of 2021 Taxes

Town of: Ballston

Tax map #: 248.-1-100

Applicant: David King  
Hanna King  
174 Birch Ln.  
Scotia, NY 12302

Property: 360 Goode St.  
Ballston Spa, NY 12020

**New York State Real Property Tax Law Type of Error: RPTL Section 550(3)(b) Error in essential fact:** *an incorrect entry on the taxable portion of the assessment roll, or the tax roll, or both, of the assessed valuation of an improvement to real property which was not in existence or which was present on a different parcel.*

Report of Investigation: Per assessor and building department parcel was assessed with an improvement that was not in existence as of taxable status date (3/1/2020). Taxable assessed value reduced from \$280,000 to \$103,000.

Director's Recommendation: I recommend the Board of Supervisors authorize a correction to the tax roll and a new tax bill generated reducing the taxable assessed value to \$103,000.

Original Tax  
\$8,532.34

Corrected Tax  
\$3,138.68

Difference  
\$5,393.66



Anna Stanko, Director  
Real Property Tax Service

3/3/2021  
Date

✓ Approved

  
Andrew Jarosh, Treasurer

3/4/2021  
Date

Real Property Tax Committee Recommendation:

( ) approved  
( ) disapproved

\_\_\_\_\_  
Eric Connolly, Chairman  
Real Property Tax Committee

\_\_\_\_\_  
Date





Department of Taxation and Finance  
Office of Real Property Tax Services

# Application for Corrected Tax Roll

**RP-554**  
RECEIVED  
MAR 02 2021  
(12/19)

**Part 1 – General information:** To be completed in duplicate by the applicant.

Names of owners David King & Haana King				REAL PROPERTY TAX SERVICES SARATOGACOUNTY, NY	
Mailing address of owners (number and street or PO box) 174 Birch Lane			Location of property (street address) 360 Goode St		
City, village, or post office Scotia		State NY	ZIP code 12302	City, town, or village Ballston	
State NY		ZIP code 12020		Tax map number of section/block/lot: Property identification (see tax bill or assessment roll)	
Daytime contact number		Evening contact number		Amount of taxes currently billed	
Account number (as appears on tax bill) 248.-1-100		8,447.86		<del>8,447.86</del> \$8,532.34	
Reasons for requesting a correction to tax roll: See Attached cover page.					

I hereby request a correction of tax levied by Town of Ballston for the year(s) 2021  
(County, city, village, etc.)

Signature of applicant 	Date 2/25/21
----------------------------	-----------------

**Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.**

Date application received 3/2/21	Period of warrant for collection of taxes 1/1/21 to 3/31/21
Last day for collection of taxes without interest (2/22/21) 1/31/21 (per exec. order 202.92)	Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official 	Date 3/2/2021

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of \_\_\_\_\_ who must consider the attached report and recommendation as equivalent of petitions filed under section 553.

**Part 3 – For use by the tax levying body or official designated by resolution \_\_\_\_\_:**  
(insert number or date, if applicable)

Application approved (mark an X in the applicable box):

Clerical error  Error in essential fact  Unlawful Entry

Amount of taxes currently billed \$8,532.34	Corrected tax \$3,138.66
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): \_\_\_\_\_

Signature of chief executive officer, or official designated by resolution	Date
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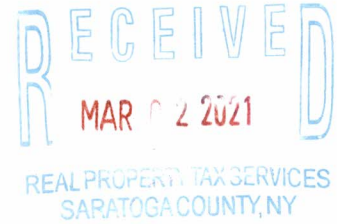
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P. O. Box 67  
Burnt Hills, New York 12027  
Telephone (518) 885-8211  
FAX (518) 884-2839

# The Town of Ballston

February 25, 2021

Anna Stanko, Director  
Saratoga County Real Property  
35 West High Street, Bldg. # 2  
Ballston Spa, New York 12020



RE: 248.-1-100

Dear Anna,

On Wednesday Feb 24,2021 our office received a call from Mr. King stating that his 2021 Tax bill is wrong due to a high Assessment. Upon review I found that I had valued the parcel for a home that was incomplete. When I conferred with the building department and they showed there was only a foundation for the home and the garage were completed as of March 1, 2020.

I ask that the RP-554 be processed as a RPTL 550 (2) a Clerical Error, and a corrected tax bill based on a corrected Assessment of 85,000 Land 103,000 Total be created and sent to Mr. King.

Enclosed please find the following necessary documents to generate a corrected bill for above parcel. No improvements existed on property as of Taxable Status date.

1. Applications RP- 554 in duplicate- signed by owner
2. Copies of the UNPAID and incorrect tax bills (2020 BH/BL school &2021 Town)
3. Assessor's deposition –signed by the Supervisor

If you need any further information, please give me a call.

Sincerely,

Peter Hotaling IAO/ Assessor  
Assessor

*Corrected Town Tax Bill*

.....





ASSESSOR'S DEPOSITION

Town of Ballston

Date 2/25/2021

In the matter of the application of:

David King + Hanna King  
Applicant

174 Birch Lane  
Address

Scotia NY 12302  
City State Zip Code

2830

24B.-1-100  
Account #

Tax Map Section Block Lot

Town of Ballston  
Jurisdiction

(Name of owner as listed on appropriate tax roll or assessment roll, if different from applicant)

- For: Corrected Real Property Tax  (X)
- Refund of Real Property Tax  ( )
- Credit of Real Property Tax  ( )
- Cancellation of Real Property Tax  ( )

2021

For the year(s)

After having made a diligent inquiry into the facts and circumstances relative to the actions and/or decisions of this office which resulted in the placement of the subject parcel and its associated data upon the assessment roll, we find the following:

An assessment was placed on the parcel as improved by a home. This was incorrect, the parcel only had foundations for the home and attached garage as of March 1, 2020

And therefore, based upon the foregoing, this office hereby recommends that the following action be taken:

Please send a corrected TAX BILL to Mr King based on a total assessment of 103,000 total

\*NEW ASSESSMENT = no change

[Signature]

Assessor  
Assessor  
Assessor

I have read the following deposition and concur with this action, including the introduction by me of a corrective resolution before the Board of Supervisors of the County of Saratoga, as appropriate

[Signature]  
Supervisor



CORRECTED TAX:                      x  
 REFUND TAX:                     

**Date:** 3/2/21

<b>Name/Address:</b>	David King	<b>Year</b>	2021
	Hanna King	<b>Town:</b>	Ballston
	174 Birch Ln.	<b>SWIS</b>	412089
	Scotia, NY 12302	<b>S/B/L</b>	248.-1-100

**Location:** 360 Goode St  
 Ballston Spa, NY 12020

*Calculations*

	Assessed Value:	tax rate per \$1000	
Gen County	103,000	0.027695	\$2.85
NYS Mandates	103,000	2.693446	\$277.42
School Re-levy			\$2,653.82
Bal/Lake Ambulance	103,000	0.109580	\$11.29
Burnt Hills Fire	103,000	1.038708	\$106.99
Library	103,000	0.536229	\$55.23
			\$3,107.60
		Penalty 1%	\$31.08
		<b>TOTAL</b>	<b>\$3,138.68</b>
		<b>Original tax</b>	<b>\$8,447.86</b>
		<b>(with int. &amp; penalties)</b>	<b>\$8,532.34</b>
		<b>corrected amount:</b>	<b>\$3,138.68</b>
		<b>refund/difference</b>	<b>\$5,309.18</b>

**Explanation:**

Per assessor and buidling department parcel was assessed with an improvement that was not in existence as of 3/1/2020. Taxable assessed value reduced from \$280,000 to \$103,000.



SARATOGA COUNTY

2021 COUNTY AND TOWN REAL PROPERTY TAX BILL

Bill No.: 002830  
 Sequence No.: 002031  
 Page No.: 01 of 01

\*For Fiscal Year 01/01/2021 to 12/31/2021 \*Warrant Date 12/31/2020

**MAKE CHECKS PAYABLE TO**

**TO PAY IN PERSON**

**PROPERTY ADDRESS & LEGAL DESCRIPTION**

PATRICIA E. MAZZA  
 TAX COLLECTOR  
 PO BOX 67  
 BURNT HILLS, NY  
 12027

BALLSTON TOWN HALL  
 (518) 490-2722  
 JAN MON THRU THURS 10 AM-1PM  
 JAN ONLY SATURDAY 9-11 AM  
 FEB MAR MON & WED 10AM-12PM

**SWIS: 412089 S/B/L 248.-1-100**

**Location:** 360 Goode St  
 Town of Ballston  
**School:** Burnt Hill Ball Lake  
 210 1 Family Res  
**Roll Sect.:** 1  
**Acreage:** 19.98

248.-1-100  
 King David  
 King Hanna  
 174 Birch Lane  
 Scotia, NY 12302

**Bill No.**  
 002830

**Estimated State Aid:** Cnty: 36,658,687  
 Town: 580,000

**PROPERTY TAXPAYER'S BILL OF RIGHTS**

The assessor estimates the **Full Market Value of this property as of JULY 1, 2019 was:** 326,721

The Total Assessed Value of this property is: 280,000

The **Uniform Percentage of Value** used to establish assessments in your municipality was: 85.70%

**If you feel your assessment is too high, you have the right to seek a reduction in the future. A publication entitled "Contesting your assessment" is available at the assessor's office and online at www.tax.ny.gov Please note that the period for filing complaints on the above assessment has passed.**

Apply for Third Party Notification By: 11/01/2021

EXEMPTION VALUE TAX PURPOSE FULL VALUE EXEMPTION EXEMPTION VALUE TAX PURPOSE FULL VALUE EXEMPTION

**PROPERTY TAXES**

Taxing Purpose	Total Tax Levy	% Levy Change From Prior Year	Taxable Assessed Value or Units	Rates per \$1000 or per Unit	Tax Amount
COUNTY GENERAL	1,956,302	-10.7	280,000.00	.027695	7.75
NYS MANDATES	65,027,000	3.3	280,000.00	2.693446	754.16
SCHOOL RELEVY					7,214.29
Bal/lake ambulance	90,267	38.5	280,000.00	.109580	30.68
Burnt hills fire	557,911	0.3	280,000.00	1.038708	290.84
Library	592,739	0.2	280,000.00	.536229	150.14

**PAYMENT SCHEDULE**

If Paid By:	Penalty	Amount	Total Due is:
01/31/2021	0.0%	0.00	8,447.86
02/28/2021	1.0%	84.48	8,532.34
03/31/2021	2.0%	168.96	8,618.82

**TOTAL TAXES DUE \$8,447.86**  
 If Paid By: **01/31/2021**

\*\*NOTICE\*\* MARCH PAYMENT HAS 2% PENALTY PLUS AN ADDITIONAL \$ 2.00 HAS BEEN ADDED PER SEC. 987 OF THE REAL PROPERTY TAX LAW.

**2021 COUNTY and TOWN REAL PROPERTY REMITTANCE STUB**

King David  
 King Hanna  
 174 Birch Lane  
 Scotia, NY 12302

Payment Received By:  
 Check:  
 Cash:  
 Date:

**Bill No.: 002830**  
**412089 248.-1-100**

Bank Code:  
 Town of Ballston  
 School: Burnt Hill Ball Lake  
 Property Location: 360 Goode St

**TOTAL TAXES DUE**  
 If Paid By: **01/31/2021 \*\*\*\*\*8,447.86**  
 02/28/2021 8,532.34  
 03/31/2021 8,618.82



**REMITTANCE STUB MUST BE RETURNED WITH PAYMENT.**  
**IF A RECEIPT IS NEEDED, RETURN ENTIRE BILL AND CHECK THIS BOX**

**Burnt Hills -Ballston Lake CSD**

518 - 399 - 9141

**Notice of 2020 School Tax**

SBL: 248.-1-100  
ADDR: 360 GOODE ST  
SWIS: 412089 Ballston  
Bill #: 2020-004365

KING DAVID  
KING HANNA  
174 BIRCH LANE  
SCOTIA, NY 12302

MAIL PAYMENT WITH REMITTANCE STUB TO:

Tax Processing Unit  
Burnt Hills-Ballston Lake CSD  
PO Box 13929  
Albany, NY 12212 - 3929

ASSESSMENT INFORMATION

Full Market Value as of July 01, 2019 \$326,721.00  
Total Assessed Value as of July 01, 2020 \$280,000.00  
Uniform Percentage of Value 85.70

Exemption

Ex Amt

PROPERTY TAXES			
	Taxable Assessed	Non-Homestead	
	Before STAR	Rate per \$1000	Rate per \$1000
Sch	\$280,000.00	23.6076	\$6,610.13
	<del>\$280,000.00</del>		<del>\$6,610.13</del>
	<b># 103,000</b>		<b># 2431.58</b>
			<b># 2431.58</b>
			<del>\$6,610.13</del>
			<b>Total Tax Due: \$6,610.13</b>

SEND STUB WITH PAYMENT 2020 - 2021 SCHOOL TAX INSTALLMENT #1 248.-1-100

Mark here [ ] for receipt Burnt Hills -Ballston Lake CSD

DUE WITHOUT PENALTY BY Sep 30, 2020



2020-004365-1

If Paid Between	Penalty Amt	Total Due
Sep 01 - Sep 30	\$0.00	\$6,610.13 <b>2431.58</b>
Oct 01 - Oct 31	<del>\$132.20</del> <b># 48.63</b>	\$6,742.33 <b>2480.21</b>

**# 2480.21**

**7910 (county) 173.61**

**# 2653.82 School Reliev**



# SARATOGA COUNTY

## AGENDA ITEM REQUEST FORM

**TO:** Steve Bulger, County Administrator  
Hugh Burke, Interim County Attorney  
Pam Wright, Clerk of the Board

**CC:** Jason Kemper, Planning Director  
Therese Connolly, Deputy Clerk of the Board  
Matt Rose, Management Analyst

**FROM:** Anna Stanko Real Property Tax Service

**DATE:** 3/19/2021

**RE:**

**COMMITTEE:** Real Property Tax

1. Is a Resolution Required:  YES or  NO  
(If YES, please complete #2- #10) (If NO, skip to #10 and provide reason for bringing the item)
2. Is a Budget Amendment needed:  
(If yes, budget lines and impact must be provided)  
no
3. Are there Amendments to the Compensation Schedule:  
(If yes, provide details)  
no
4. Specific details on what the resolution will authorize:  
Resolution will authorize the cancellation of delinquent, current and prospective taxes on tax parcels 266.8-1-41; 266.8-1-98.1 & 266.8-2-98 in the Town of Halfmoon.
5. Does this item require hiring a Vendors/Contractors:
  - a. Were bids/proposals solicited:
  - b. Is the vendor/contractor a sole source:
  - c. Commencement date of contract term:
  - d. Termination of contract date:
  - e. Contract renewal and term:
  - f. Contact information:
  - g. Is the vendor/contractor an LLS, PLLC or partnership:
  - h. State of vendor/contractor organization:
  - i. Is this a renewal agreement:  YES or  NO
  - j. Vendor/Contractor comment/remarks:





# SARATOGA COUNTY

## AGENDA ITEM REQUEST FORM

6. ~~Is this an annual housekeeping resolution:  
(If yes, attach the last approved resolution)~~
- ~~What were the terms of the prior resolution~~
  - ~~Are the terms changing:~~
  - ~~What is the reason for the change in terms:~~
7. ~~Is a new position being created:~~
- ~~Effective date~~
  - ~~Salary and grade~~
8. ~~Is a new employee being hired:~~
- ~~Effective date of employment~~
  - ~~Salary and grade~~
  - ~~Appointed position:~~
  - ~~Term:~~
9. ~~Is a grant being accepted:~~
- ~~Source of grant funding:~~
  - ~~Amount of grant:~~
  - ~~Purpose grant will be used for:~~
  - ~~Equipment and/or services being purchased with the grant:~~
  - ~~Time period grant covers:~~
10. Remarks/Reasoning (Supporting documentation must be attached to this form):
- These tax parcels were set up in 2003 & 2005 when subdivision maps were filed indicating these strips of land were "Lands to be conveyed to the County of Saratoga". The parcels were not conveyed and became tax delinquent. The County took title by tax foreclosure deed in 2015.





# SARATOGA COUNTY

## PRE-RESOLUTION MEMORANDUM

**TO:** Steve Bulger, County Administrator  
Hugh Burke, Acting County Attorney  
Matt Rose, Management Analyst  
Pam Wright, Clerk of the Board  
Eric Connolly, Real Property Tax Committee

**FROM:** Drew Jarosh, Treasurer

**DATE:** 3/19/2021

**Committee:** **Real Property Tax**

1. Budget Amendments: none
2. Amendments to the Compensation Schedule: none
3. Details on what the resolution will authorize:

**Acceptance of Tender Offers. See DETAILS on attached page.**

4. Vendors/contractors Selected: \_\_\_\_\_
  - a. Less desirable alternatives: \_\_\_\_\_
  - b. Were bids/proposals solicited: \_\_\_\_\_
  - c. Was the contractor selected the lowest bid or proposal: \_\_\_\_\_
  - d. Was the contract awarded on the best value methodology: \_\_\_\_\_
  - e. Is the vendor/contractor a sole source: \_\_\_\_\_
  - g. Commencement date of contract term: [Click here to enter a date.](#)
  - h. Termination of contract date: [Click here to enter a date.](#)
  - i. Contract renewal and term: \_\_\_\_\_
  - j. Contact information (names, addresses): \_\_\_\_\_
  - k. Is the vendor/contractor an LLS, PLLC or partnership: \_\_\_\_\_
  - l. State of vendor/contractor organization: \_\_\_\_\_
  - m. Time element and why: \_\_\_\_\_
  - n. Other remarks: \_\_\_\_\_
5. Is this an annual housekeeping resolution: no
  - a. What were the terms of the prior resolution: \_\_\_\_\_
  - b. Are the terms changing: \_\_\_\_\_
  - c. What is the reason for the change in terms: \_\_\_\_\_





# SARATOGA COUNTY

6. Is a new position being created: no

a. Effective date [Click here to enter a date.](#)

b. Salary and grade: \_\_\_\_\_

7. Is a new employee being hired: no

a. Full name of the new employee including suffixes: \_\_\_\_\_

d. City/Town of residence: \_\_\_\_\_

e. Effective date of employment [Click here to enter a date.](#)

f. Salary and grade \_\_\_\_\_

g. Appointed position: \_\_\_\_\_

h. Term: \_\_\_\_\_

8. Is a grant being accepted: no

a. Source of grant funding: \_\_\_\_\_

b. Amount of grant: \$ \_\_\_\_\_

c. Purpose grant will be used for: \_\_\_\_\_

d. Equipment and/or services being purchased with the grant: \_\_\_\_\_

e. Time period grant covers: \_\_\_\_\_

9. Remarks: **see attached page**

TOWN	OWNER NAME	LOCATION	MAP NUMBER	LIEN#	TAX YEAR	AMT PAID	DATE PAID
----	-----	-----	-----	----	-----	-----	-----
*****							
MALTA	GLENDAL P & R INC	EAST HIGH ST	216.-1-25.1	688	2017	\$19,314.11	03/12/2021
				681	2018	\$6,462.05	03/12/2021
				713	2019	\$5,915.51	03/12/2021
				681	2020	\$3,871.26	03/12/2021
				<TOTAL PAYMENT>		\$35,562.93	
*****							
MALTA	GLENDAL P & R INC	EAST HIGH ST	216.-1-25.2	689	2017	\$3,116.84	03/12/2021
				682	2018	\$2,265.91	03/12/2021
				714	2019	\$2,074.51	03/12/2021
				682	2020	\$1,809.88	03/12/2021
				<TOTAL PAYMENT>		\$9,267.14	
*****							
<GRAND TOTAL>						\$44,830.07	